

FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITORS' REPORTS

UNION COUNTY, ILLINOIS

NOVEMBER 30, 2007

UNION COUNTY, ILLINOIS

NOVEMBER 30, 2007

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INDEPENDENT AUDITORS' REPORT

Board of Commissioners
Union County
County Courthouse
Jonesboro, Illinois

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information for Union County, Illinois, as of and for the year ended November 30, 2007, which collectively comprise the County's basic financial statements as listed in the accompanying table of contents. These basic financial statements are the responsibility of Union County's management. Our responsibility is to express an opinion on these basic financial statements based on our audit. We did not audit the financial statements of the Union County Emergency Telephone System Board, which represents a majority of the County's Proprietary type funds. Those financial statements were audited by other auditors whose report has been furnished to us, and in our opinion, insofar as it relates to the amounts included for the 911 Fund, is based on the report of other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Union County prepares its financial statements on the basis of cash receipts and disbursements, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the respective cash basis financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Union County, Illinois as of November 30, 2007, and the respective changes in cash basis financial position thereof for the year ended in conformity with the basis of cash receipts and disbursements.

The County has implemented Governmental Accounting Standards Board (GASB) Statement 34, as it relates to the cash basis of accounting, which has altered the format and content of the basic financial statements.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 3, 2008 on our consideration of Union County, Illinois' internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was performed for the purpose of forming an opinion on the basic financial statements of Union County, Illinois taken as a whole. The other supplementary information as listed in the accompanying table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements of Union County, Illinois. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole on the cash basis of accounting.

The required supplementary information, as listed in the accompanying table of contents, including Management's Discussion and Analysis and the General Fund Budgetary Comparison Schedule, is not a required part of the basic financial statements, but is supplementary information required by Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and do not express an opinion on it.

Kerker, Eck + Bnaechel LLP

Carbondale, Illinois
December 3, 2008



Kerber, Eck & Braeckel LLP

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND
ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Union County Board of Commissioners
Courthouse
Jonesboro, Illinois

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Union County, Illinois as of and for the year ended November 30, 2007, which collectively comprise Union County, Illinois' basic financial statements and have issued our report thereon dated December 3, 2008. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether Union County, Illinois' financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control over Financial Reporting

In planning and performing our audit, we considered Union County, Illinois' internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weakness. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Reportable conditions are described in the accompanying schedule.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be considered to be material weaknesses. However, we believe none of the reportable conditions described above is a material weakness.

This report is intended solely for the information of the County Board, management, the oversight audit agency and other audit agencies and is not intended to be and should not be used by anyone other than these specified parties.

Carbondale, Illinois
December 3, 2008

Kerber, Eck + Braeckel LLP

UNION COUNTY, ILLINOIS
SCHEDULE OF FINDINGS
YEAR ENDED NOVEMBER 30, 2007

MATERIAL WEAKNESSES

No matters are reportable.

SIGNIFICANT DEFICIENCIES

No matters are reportable.

OTHER MATTERS

Audit Adjustments

During the course of an audit engagement, an auditor will propose adjustments of financial statement amounts. Management evaluates our proposals and records those adjustments, which, in their judgment, are required to prevent the financial statements from being misstated. During our audit we noted that audit adjustments from the prior year were not posted to the County's books. In order to correct fund balances for some funds, these adjustments had to be posted in FY07. Other areas in which adjustments were proposed and recorded in fiscal year 2007 were as follows:

- Revolving Loan Program receivables
- Tax Anticipation Warrants as a liability
- General Obligation Bonds as a liability

Management should continue its analysis of the accounting process of recording the amounts in the above areas to improve the accuracy of the books and records.

Outstanding Checks

During our audit we noted several checks that had been outstanding for more than six months. Outstanding checks greater than 180 days old are no longer valid and should be removed from the list of outstanding checks. The State of Illinois has escheat laws that govern the disposition of unclaimed property.

We recommend the Board of Commissioners consult with the States Attorney's office to determine the proper disposition of the old checks. In addition, the Board should develop a policy going forward to address checks that become old and no longer valid.

Uncollateralized Deposits

The County's total bank balances at November 30, 2007 were approximately \$4,558,000. The Federal Deposit Insurance Coverage and pledged collateral coverage for these accounts totaled \$3,610,000, leaving \$948,000 uninsured and uncollateralized at November 30, 2007.

In addition to the above uninsured/uncollateralized deposits, at November 30, 2007 the County had \$2,662,429 in property tax collector accounts at various banks that the County was holding for others.

Based on discussions with the Treasurer, the uninsured and uncollateralized deposits is the result of the timing of property tax collections at fiscal year end. At November 30, 2007 the County had a considerable amount of property tax collections which had not been processed and distributed to the local government agencies. Since this happens only a few times each year, the Treasurer feels the risk associated with the uncollateralized deposits is minimal.

UNION COUNTY, ILLINOIS
SCHEDULE OF FINDINGS
YEAR ENDED NOVEMBER 30, 2007

OTHER MATTERS - CONTINUED

Travel Expense

During our audit procedures of a sample of thirteen employee travel expense reimbursements, we noted that five employees were not paid mileage at the correct rate. We noted that no supporting documentation had been received for three employees' expense reimbursements. We also noted that one employee was reimbursed for her spouses' meal. It is important that employee expense reimbursement forms are properly reviewed and approved and that supporting documents are obtained to determine the reasonableness of all expenditures.

Payroll Tax Processing

Per review of the fiscal year 2007 941 quarterly forms, an error was noted on one tax liability deposit which resulted in an overstatement of a refund due to the County. The refund on the 941 was \$10,201.63 when it should have been \$5,201.63. According to the County Treasurer, the actual refund received was \$2,546.54.

Highway Inventory

The Highway Department has its' own gas pump located behind the mechanic's shop. Access is restricted by an electronic switch; however, the usage is not formally monitored. To strengthen controls, we recommend the County start monitoring the usage by requiring employees to write down the number of gallons used and reconciling it to the fuel purchases.

Code of Conduct Policy

The County does not have a code of conduct policy. There should be guidelines to department heads and employees as to the County's underlying ethical philosophy and the standards of conduct expected throughout the County and how to report these issues. We recommend the development of a code of conduct policy.

UNION COUNTY, ILLINOIS 2007 Financial Report

This financial report is designed to provide a general overview of Union County's finances for all those with an interest in the government's finances. Question concerning any of the information provided in this report or request for additional financial information should be addressed to the Union County Commissioners, 309 W. Market St. Room 100, Jonesboro, Illinois 62952.

Management Discussion and Analysis

As management of Union County, we offer readers of Union County's financial statements this narrative overview and analysis of the financial activities of Union County for the fiscal year ending November 30, 2007.

Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to Union County's basic financial statements. Union County's basic financial statements: (1) government-wide financial statements, (2) fund financial statements and (3) notes to the financial statements.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of Union County's finances, in a manner similar to a private-sector business.

The statement of net assets presents information on all of Union County's finance assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of Union County is improving or deteriorating.

The statement of activities presents information showing how the government's assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change that occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in the future fiscal period (e.g., uncollected taxes and earned but unused sick day and vacation leave).

Both of the government-wide financial statements distinguish functions of Union County that are principally supported by taxes and intergovernment revenues (government activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The government activities of Union County includes general government, public safety, roads and bridges. The business-type activities of Union County includes an Ambulance Service and 9-1-1.

The government-wide financial statement can be found attached to this report.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Union County, like other county, state and local governments, use fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of Union County can be three categories: government funds, proprietary funds and fiduciary funds.

Government Funds

Government funds are used to account for essentially the same functions reported as government activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenue, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Union County maintains individual government funds. Information is presented separately in the governmental fund balance sheets and in the governmental fund statement of revenue and expenditures, and changes in fund balance.

Union County adopts an annual appropriated budget for the General fund, County highway funds Municipal Retirement & Social Security, Southern Seven Health Department and Mental Health, Tuberculosis, County Ambulance, Cemetery fund, Liability Insurance & Unemployment Compensation, General Assistance, Co-Operative Extension, Law Library, County Tourism County Hotel/Motel tax and Public Safety. A budgetary comparison statement is provided to demonstrate compliance with these budgets.

The basic governmental fund financial statements can be found attached with this report.

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. The basic fiduciary fund financial statements are attached as a part of this report.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

The notes to the financial statements can be found attached with this report.

BASIC FINANCIAL STATEMENTS

UNION COUNTY, ILLINOIS
STATEMENT OF NET ASSETS - CASH BASIS
NOVEMBER 30, 2007

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
Assets:			
Cash and cash equivalents	\$ 1,549,070	\$ 1,085,255	\$ 2,634,325
Stamps on hand	8,184	-	8,184
Loans receivable	136,112	-	136,112
Due from other funds	<u>765,000</u>	<u>-</u>	<u>765,000</u>
 Total Assets	 <u>2,458,366</u>	 <u>1,085,255</u>	 <u>3,543,621</u>
 Liabilities:			
Due to other funds	765,000	-	765,000
General obligation bond	<u>2,980,000</u>	<u>-</u>	<u>2,980,000</u>
 Total Liabilities	 <u>3,745,000</u>	 <u>-</u>	 <u>3,745,000</u>
 NET ASSETS			
Restricted for:			
Inventory	8,184	-	8,184
Grant fund	4,688	-	4,688
Revolving loan fund	223,039	-	223,039
Debt Service	5,336	-	5,336
Unrestricted	<u>(1,527,881)</u>	<u>1,085,255</u>	<u>(442,626)</u>
 Total Net Assets	 <u>\$ (1,286,634)</u>	 <u>\$ 1,085,255</u>	 <u>\$ (201,379)</u>

See accompanying notes to financial statements.

UNION COUNTY, ILLINOIS
STATEMENT OF ACTIVITIES - CASH BASIS
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

Functions/Programs	Cash Disbursements	Program cash receipts		Net (Disbursements) Receipts and Changes in Net Assets		
		Charges for Services	Operating Grants and Contributions	Primary Government		Total
				Governmental Activities	Business-Type Activities	
Primary government:						
Governmental activities:						
General government	\$ (838,881)	\$ 910,957	\$ 170,464	\$ 242,540	\$ -	\$ 242,540
Highways and streets	(2,952,225)	719,747	357,648	(1,874,830)	-	(1,874,830)
Public safety and judiciary	(2,057,784)	198,784	-	(1,859,000)	-	(1,859,000)
Health and welfare	(2,021,825)	-	-	(2,021,825)	-	(2,021,825)
Other	(1,082,630)	110,608	10,000	(962,022)	-	(962,022)
Debt Service	(130,315)	-	-	(130,315)	-	(130,315)
Total governmental activities	(9,083,660)	1,940,096	538,112	(6,605,452)	-	(6,605,452)
Business-Type activities:						
Ambulance	(776,166)	577,764	-	-	\$ (198,402)	(198,402)
911	(309,184)	298,038	-	-	(11,146)	(11,146)
Other	(59,495)	44,226	317	-	(14,952)	(14,952)
Total Business-Type activities	(1,144,845)	920,028	317	-	(224,500)	(224,500)
Total Primary Government	(10,228,505)	2,860,124	538,429	(6,605,452)	(224,500)	(6,829,952)
General Revenues:						
Taxes:						
Public safety tax				219,030	-	219,030
Property and replacement taxes				645,103	22,381	667,484
Sales, service, and utility taxes				515,861	-	515,861
Motor fuel tax				1,026,958	-	1,026,958
State Income Tax				707,486	-	707,486
Interest income				63,209	33,749	96,958
Other receipts and reimbursements				441,057	14,083	455,140
Transfers				(24,724)	24,724	-
Total general revenues and transfers				3,593,980	94,937	3,688,917
Change in net assets				(3,011,472)	(129,563)	(3,141,035)
Net assets - beginning				1,724,838	1,214,818	2,939,656
Net assets - ending				\$ (1,286,634)	\$ 1,085,255	\$ (201,379)

See accompanying notes to financial statements.

UNION COUNTY, ILLINOIS
BALANCE SHEET - CASH BASIS
GOVERNMENTAL FUNDS

NOVEMBER 30, 2007

	General	Liability Insurance	County Unit Road District- MFT	County Motor Fuel Tax	County Highway	Other Governmental Funds	Total Governmental Funds
ASSETS							
Cash and cash equivalents	\$ 165,834	\$ 82,821	\$ 72,442	\$ 362,420	\$ 25,876	\$ 839,677	\$ 1,549,070
Stamps on hand	8,184	-	-	-	-	-	8,184
Loans receivable	-	-	-	-	-	136,112	136,112
Due from other funds	-	595,000	-	-	-	170,000	765,000
Total Assets	174,018	677,821	72,442	362,420	25,876	1,145,789	2,458,366
LIABILITIES AND FUND BALANCES							
Liabilities:							
Due to other funds	765,000	-	-	-	-	-	765,000
Total Liabilities	765,000	-	-	-	-	-	765,000
Fund balances (deficit):							
Reserved for inventory	8,184	-	-	-	-	-	8,184
Reserved for grant fund	-	-	-	-	-	4,688	4,688
Reserved for revolving loan fund	-	-	-	-	-	223,039	223,039
Reserved for debt service	-	-	-	-	-	5,336	5,336
Unreserved reported in:							
General fund	(599,166)	-	-	-	-	-	(599,166)
Special revenue funds	-	677,821	72,442	362,420	25,876	912,726	2,051,285
Total Fund Balances (Deficit)	(590,982)	677,821	72,442	362,420	25,876	1,145,789	1,693,366
Total Liabilities and Fund Balances	\$ 174,018	\$ 677,821	\$ 72,442	\$ 362,420	\$ 25,876	\$ 1,145,789	\$ 2,458,366

Reconciliation to Statement of Net Assets:

Total fund balance for governmental funds \$ 1,693,366

Amounts reported for governmental activities in the statement of net assets are different because:

Liabilities, including capital debt obligations payable, are not due and payable in the current period and therefore are not reported in the funds. (2,980,000)

Net assets of governmental activities \$ (1,286,634)

UNION COUNTY, ILLINOIS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - CASH BASIS
GOVERNMENTAL FUNDS

FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	General	Liability Insurance	County Unit Road District- MFT	County Motor Fuel Tax	County Highway	Other Governmental Funds	Total Governmental Funds
Revenues:							
Public safety tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 219,030	\$ 219,030
Property and replacement taxes	314,929	54,429	-	-	26,457	249,288	645,103
County share of Illinois income tax	707,486	-	-	-	-	-	707,486
County share of sales tax	515,861	-	-	-	-	-	515,861
Intergovernmental revenue	-	-	50,000	-	-	207,121	257,121
Salary reimbursements	217,082	-	-	100,527	-	-	317,609
Service fees, fines, licenses, and commissions	871,828	-	-	-	155,972	348,521	1,376,321
Interest income	16,209	2,444	3,001	9,137	1,355	31,063	63,209
Equipment rental	-	-	-	-	563,775	-	563,775
Motor fuel tax allotments	-	-	586,228	440,730	-	-	1,026,958
Grants and entitlements	-	-	-	-	-	10,000	10,000
Other receipts and reimbursements	97,508	513	8,776	6,744	1,752	279,146	394,439
Total Revenues	2,740,903	57,386	648,005	557,138	749,311	1,344,169	6,096,912
Expenditures:							
General government	766,015	-	-	-	-	72,866	838,881
Public safety	928,726	-	-	-	-	389,460	1,318,186
Corrections	101,000	-	-	-	-	-	101,000
Judiciary and legal	638,598	-	-	-	-	-	638,598
Highways and streets	-	-	841,459	709,435	874,427	526,904	2,952,225
Health and welfare	1,907,903	-	-	-	-	73,922	1,981,825
Other expenditures and reimbursements	146,666	152,707	-	-	-	1,043,572	1,342,945
Total Expenditures	4,488,908	152,707	841,459	709,435	874,427	2,106,724	9,173,660
Excess (Deficiency) of Revenues Over Expenditures	(1,748,005)	(95,321)	(193,454)	(152,297)	(125,116)	(762,555)	(3,076,748)
Other Financing Sources (Uses):							
Proceeds from self-insurance bonds	1,700,000	-	-	-	-	-	1,700,000
Transfers in	-	-	-	-	-	20,302	20,302
Transfers out	(35,224)	(9,802)	-	-	-	-	(45,026)
Total Other Financing Sources (Uses)	1,664,776	(9,802)	-	-	-	20,302	1,675,276
NET CHANGE IN FUND BALANCES	(83,229)	(105,123)	(193,454)	(152,297)	(125,116)	(742,253)	(1,401,472)
FUND BALANCES (DEFICIT), BEGINNING OF YEAR	(507,753)	782,944	265,896	514,717	150,992	1,888,042	3,094,838
FUND BALANCES (DEFICIT), END OF YEAR	\$ (590,982)	\$ 677,821	\$ 72,442	\$ 362,420	\$ 25,876	\$ 1,145,789	\$ 1,693,366

Reconciliation to change in net assets:

Net change in fund balance for governmental funds \$ (1,401,472)

Amounts reported for governmental activities in the statement of activities are different because:

Repayment of long term debt	130,000
Issuance of long-term debt to fund the continuing cost of the joint self-insurance program	(1,740,000)
Change in net assets of governmental activities	\$ (3,011,472)

UNION COUNTY, ILLINOIS
STATEMENT OF NET ASSETS - CASH BASIS
PROPRIETARY FUNDS
NOVEMBER 30, 2007

ENTERPRISE FUNDS				
		<u>Major</u>		<u>Nonmajor</u>
		<u>Ambulance Fund</u>	<u>911 Fund</u>	<u>Animal Control</u>
				<u>Total</u>
ASSETS:				
Current Assets:				
Cash and cash equivalents		\$ <u>461,167</u>	\$ <u>606,616</u>	\$ <u>17,472</u> \$ <u>1,085,255</u>
Total Assets		<u>461,167</u>	<u>606,616</u>	<u>17,472</u> <u>1,085,255</u>
NET ASSETS				
Unrestricted		<u>461,167</u>	<u>606,616</u>	<u>17,472</u> <u>1,085,255</u>
Total Net Assets		\$ <u><u>461,167</u></u>	\$ <u><u>606,616</u></u>	\$ <u><u>17,472</u></u> \$ <u><u>1,085,255</u></u>

See accompanying notes to financial statements.

UNION COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS - CASH BASIS
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	Ambulance Fund	911 Fund	Animal Control	Total
Operating Revenues:				
Charges for services	\$ 577,764	\$ 298,038	\$ 44,226	\$ 920,028
Property and replacement taxes	22,381	-	-	22,381
Other receipts and reimbursements	14,083	-	-	14,083
Total Operating Revenues	614,228	298,038	44,226	956,492
Operating Expenses:				
Salaries	474,504	90,652	31,834	596,990
Salaries-dispatchers	-	79,800	-	79,800
Insurance	-	1,674	-	1,674
Fringe benefits	50,340	-	3,960	54,300
Telephone	-	53,753	1,565	55,318
Utilities	19,578	-	6,178	25,756
Supplies	33,659	5,823	4,325	43,807
Office expense	8,233	-	601	8,834
Training	-	-	325	325
Travel	2,116	-	3,398	5,514
Maintenance and repairs	52,226	22,515	1,533	76,274
Equipment	95,836	32,765	891	129,492
Postage	-	-	245	245
Miscellaneous	25,212	10,202	4,475	39,889
Contingencies	14,462	-	165	14,627
Rent	-	12,000	-	12,000
Total Operating Expenses	776,166	309,184	59,495	1,144,845
Operating Income (Loss)	(161,938)	(11,146)	(15,269)	(188,353)
Nonoperating Revenues (Expenses):				
Interest income	8,843	24,782	124	33,749
Total Nonoperating Revenues (Expenses)	8,843	24,782	124	33,749
Net Income (Loss) Before Contributions and Transfers	(153,095)	13,636	(15,145)	(154,604)
Capital contributions	-	-	317	317
Transfers in	-	-	24,724	24,724
Change in net assets	(153,095)	13,636	9,896	(129,563)
Total net assets - beginning	614,262	592,980	7,576	1,214,818
Total net assets - ending	\$ 461,167	\$ 606,616	\$ 17,472	\$ 1,085,255

See accompanying notes to financial statements.

UNION COUNTY, ILLINOIS
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES- CASH BASIS
AGENCY FUNDS
NOVEMBER 30, 2007

	<u>Circuit Clerk Bond Fund</u>	<u>General Assistance Earnfare</u>	<u>Totals</u>
Assets:			
Cash	\$ <u>674,467</u>	\$ <u>144,430</u>	\$ <u>818,897</u>
Total Assets	<u>674,467</u>	<u>144,430</u>	<u>818,897</u>
Liabilities:			
Escrow liability	674,467	-	674,467
Due to General Assistance Program	<u>-</u>	<u>144,430</u>	<u>144,430</u>
Total Liabilities	<u>674,467</u>	<u>144,430</u>	<u>818,897</u>
Net Assets	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>

See accompanying notes to financial statements.

NOTES TO BASIC FINANCIAL STATEMENTS

UNION COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

NOVEMBER 30, 2007

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As discussed further in Note A.4, these financial statements are presented on the cash basis of accounting. The cash basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP).

1. Reporting Entity

Union County operates under a Board of County Commissioners form of government and provides the following services: public safety, highways and streets, education, judiciary, corrections, health and social services, county improvements, and general administrative services. The County, for financial purposes, includes all of the funds relevant to the operations of Union County. The County is considered to be a primary government pursuant to GASB Statement 14 since it is legally separate and fiscally independent. The County has no component units which are legally separate entities from the County for which the County is financially accountable or whose relationship with the County is such that exclusion would cause the County's statements to be misleading or incomplete.

2. Implementation of GASB 34

Although the County presents its annual financial statements on a comprehensive basis of accounting other than GAAP, the aspects of financial statement content and format, as prescribed by GASB Statement 34, have been implemented in the financial statements, effective for the years ended November 30, 2007 and 2006.

3. Basis of Presentation - Fund Accounting

Government-Wide Financial Statements

The Statement of Net Assets and Statement of Activities display information about the County as a whole. They include all funds of the County except for fiduciary funds. For the most part, the effect of interfund activity has been removed from these statements. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues and other non-exchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

Fund Financial Statements

Fund financial statements of the County are organized into funds, each of which is considered to be separate accounting entities. Each fund is accounted for by providing a separate set of self-balancing accounts which constitutes its assets, liabilities, fund equity, revenues, and expenditures/expenses. Funds are organized into two major categories: governmental and proprietary. The County's fiduciary funds are presented separately. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the County or meets the following criteria:

UNION COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS - CONTINUED

NOVEMBER 30, 2007

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

a. Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type, and

b. Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental fund or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

The statement of activities demonstrates the degree to which the direct expenses of a given functional category are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific functional category. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given functional category and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular functional category. Taxes and other items not properly included among program revenues are reported instead as general revenues.

The funds of the County are described below:

Governmental Funds

General Fund

The General Fund is the operating fund of the County and is always classified as a major fund. It is established to account for all financial resources except those required to be accounted for in another fund. General tax receipts and other sources of receipts used to finance the fundamental operations of the County are included in this fund.

Special Revenue Funds

Special Revenue Funds are established to account for the proceeds of specific revenue sources other than special assessments, expendable trusts, or major capital projects that are legally restricted to expenditures for specified purposes.

Debt Service Fund

The Debt Service Fund is established for the purpose of accumulating resources for the payment of interest and principal on long-term general obligation debt other than those payable from the Enterprise Funds.

Fiduciary Funds

These funds account for assets held by the County as a trustee or agent for individuals, private organizations, and other units of governments. These funds are as follows:

UNION COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS - CONTINUED

NOVEMBER 30, 2007

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Agency Funds

Agency Funds are custodial in nature (assets equal liabilities) and do not present results of operations or have a measurement focus. These funds are used to account for assets that the government holds for others in an agency capacity.

Proprietary Funds

These funds account for operations that are organized to be self-supporting through user charges. The government applies all applicable FASB pronouncements in accounting and reporting for its proprietary operations. The following is the County's proprietary fund:

Enterprise Funds

Enterprise Funds are established to account for operations that are financed and operated in a manner similar to private business enterprises. The intent of the governing body is that costs of providing services to the general public on a counting basis be recovered through user charges.

4. Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and how they are reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The County maintains its accounting records for all funds on the cash basis. Accordingly, revenue is recognized and recorded when cash is received and expenditures are recognized and recorded when checks are written. Only assets representing a right to receive cash arising from a previous payment of cash are recorded as assets of a fund. In the same manner, only liabilities resulting from previous cash transactions are recorded as liabilities of a particular fund. This differs from the generally accepted accounting principles of recording revenues and expenditures of Governmental Funds when they become measurable and available, and when the related liability is incurred.

5. Budgets and Budgetary Accounting

The County's budget is prepared so that each fund's budgeted revenue received and expenditures disbursed can be compared to the actual revenue received and expenditures disbursed.

Total fund disbursements may not legally exceed the budgeted disbursements. The budget lapses at the end of each fiscal year.

UNION COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS - CONTINUED

NOVEMBER 30, 2007

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

The County follows these procedures in establishing the budgetary data reflected in the financial statements.

1. Prior to November 15, a proposed operating budget for the fiscal year commencing the following December 1, is submitted to the County Board. The operating budget includes proposed expenditures and the means of financing them.
2. The budget is made available for the public inspection for fifteen days prior to final action thereon.
3. Prior to December 1, the budget is formally approved by the Board action.
4. Formal budgetary integration is employed as a management control device during the year for the General Fund and Special Revenue Funds.
5. Budgets for the General and Special Revenue Funds are adopted on the cash basis of accounting.

6. Cash and Cash Equivalents

For purposes of the statement of cash flows of the enterprise fund, the County considers all cash and certificates of deposit to be cash and cash equivalents.

7. Due To and Due From Other Funds

Interfund receivable and payables arise from interfund transactions and are recorded by all funds affected in the period in which transactions are executed.

8. Property and Equipment

The County does not capitalize fixed assets and does not maintain fixed asset records. Assets are expended when purchased.

9. Encumbrances

The County does not maintain information concerning encumbrances. Therefore, no amounts for encumbrances are reported in the financial statements.

10. Accumulated Unpaid Vacation and Sick Pay

Most County Employees are covered under a union contract and are entitled to certain compensated absences based on their employment contract. These compensated absences do accumulate if not used by the employee in the year ended. Upon termination, employees are compensated for unused vacation pay. As a result of the use of cash basis accounting, liabilities related to accrued compensated absences are not recorded in the government-wide or fund financial statements. Expenditures/expenses related to compensated absences are recorded when paid.

UNION COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS - CONTINUED
NOVEMBER 30, 2007

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

11. Estimates

The preparation of financial statements in conformity with the United States generally accepted accounting principles requires the use of management's estimates and assumptions that affect the reported amount of assets and liabilities at the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Accordingly, actual results may differ from those estimates.

12. Differences from GAAP

As discussed in Note A.3, the County reports both the government-wide and fund financial statements on the cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles.

NOTE B - PROPERTY TAXES

The County's property tax is levied each year on all taxable real property located in the County on or before the last Tuesday in December. The levy was passed by the Commissioners on December 4, 2006. Property taxes attach as an enforceable lien on property as of January 1, and are payable in two installments in August and October. The County receives significant distributions of tax receipts approximately one month after these due dates. Property taxes are not recognized as revenue until they are received.

NOTE C - CASH AND CASH EQUIVALENTS

Illinois Compiled Statutes authorize the County to invest in interest bearing savings accounts, certificates of deposit and time deposits, shares or other forms of securities legally insurable by savings and loan associates, bonds, notes, certificates of indebtedness, treasury bills or other securities now or hereafter issued, which are guaranteed by the full faith and credit of the United States of America, and short term discount obligations of the Federal National Mortgage Association.

Deposits

At November 30, 2007 the carrying amount of the County's deposits with financial institutions was \$3,601,024 and the bank balance was \$4,557,780.

Custodial Credit Risk – Custodial risk is the risk that in the event of a bank failure, the County's deposits may not be returned to the County. Due to the nature of the certificates of deposit, they are included as deposit balances on the balance sheet. As of November 30, 2007, the County has \$947,775 of uninsured/uncollateralized deposits.

UNION COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS - CONTINUED

NOVEMBER 30, 2007

NOTE C - CASH AND CASH EQUIVALENTS - CONTINUED

The deposits are categorized in accordance with risk factors created by the governmental reporting standards.

	<u>Category</u>			<u>Bank</u>	<u>Carrying</u>
	<u>1</u>	<u>2</u>	<u>3</u>	<u>Balance</u>	<u>Amount</u>
Certificates of Deposit	\$ 336,000	\$ 36,708	\$ 460,000	\$ 832,708	\$ 830,576
Cash in Bank	<u>3,237,297</u>	<u>-</u>	<u>487,775</u>	<u>3,725,072</u>	<u>2,770,448</u>
	<u>\$ 3,573,297</u>	<u>\$ 36,708</u>	<u>\$ 947,775</u>	<u>\$ 4,557,780</u>	<u>\$ 3,601,024</u>

Category #1 includes deposits covered by depositing insurance or collateral held by the County in the County's name.

Category #2 includes deposits covered by collateral held by the financial institutions trust department in the County's name.

Category #3 includes deposits which are uncollateralized or the collateral is held by the financial institutions trust department but not in the County's name.

In addition to the above uninsured/uncollateralized deposits, at November 30, 2007 the County had \$2,662,429 in property tax collector accounts at various banks that the County was holding for others.

Interest Rate Risk – Interest rate risk is the risk that the fair value of an investment will decline as interest increases. Due to the County's type of investments at November 30, 2007, certificates of deposits, interest rate risk is not significant.

NOTE D - DUE TO/FROM OTHER FUNDS

As of November 30, 2007, interfund receivables and payables resulting from various interfund transactions were as follows:

	<u>Due From</u>	<u>Due To</u>
	<u>Other Funds</u>	<u>Other Funds</u>
General fund	\$ -	\$ 765,000
General Assistance	100,000	-
Liability Insurance Fund	595,000	-
Illinois Municipal Retirement Fund	<u>70,000</u>	<u>-</u>
	<u>\$ 765,000</u>	<u>\$ 765,000</u>

UNION COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS - CONTINUED

NOVEMBER 30, 2007

NOTE E - LOANS RECEIVABLE/REVOLVING LOAN PROGRAM

The County has established a Revolving Loan Program through the use of funds from the Illinois Department of Commerce and Community Affairs. These funds are to be used to promote economic development in the County by providing low interest loans. As the funds are recaptured from the loans, they may be used to make other economic development loans. As of November 30, 2007, the County had the following loans receivable through the revolving loans program:

	<u>Loan Amount</u>	<u>Date</u>	<u>Interest Rate</u>	<u>Maturity Date</u>	<u>Balance at 11/30/07</u>
Amy D. Mezo	40,000	6/14/2006	5	1/14/2022	\$ 38,474
Jim Cross Auto Repair	35,000	6/05/2000	5	6/08/2010	108
Reynolds Service Company	50,000	10/29/1996	5	11/01/2011	19,306
Lotus Naturescapes	50,000	8/17/2004	5	8/17/2011	30,687
McCann & Son's A/C & Heating	25,250	11/19/2004	5	2/19/2015	19,510
Boars Nest Bed & Breakfast	30,000	12/05/2005	5	6/05/2020	<u>28,027</u>
					<u>\$ 136,112</u>

As of November 30, 2007, the following loans were considered current: Jim Cross Auto Repair, McCann & Son's A/C and Heating and Boars Nest Bed & Breakfast. The following loans were not considered current: Amy D. Mezo, Reynolds Service Company and Lotus Naturescapes.

NOTE F - RETIREMENT COMMITMENTS

Illinois Municipal Retirement Fund - Defined Benefit Pension Plan

The County's defined benefit pension plan, Illinois Municipal Retirement (IMRF), provides retirement, disability, annual cost of living adjustments and death benefits to plan members and beneficiaries. IMRF acts as a common investment and administrative agent for local governments and school districts in Illinois. The Illinois Pension Code establishes the benefit provisions of the plan that can only be amended by the Illinois General Assembly. IMRF issues a financial report that includes financial statements and required supplementary information. That report may be obtained at www.imrf.org/pubs/pubs_homepage.htm or by writing to the Illinois Municipal Retirement Fund, 2211 York Road, Suite 500, Oak Brook, Illinois 60523.

UNION COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS - CONTINUED

NOVEMBER 30, 2007

NOTE F - RETIREMENT COMMITMENTS - CONTINUED

Employees participating in IMRF are required to contribute 4.50 percent of their annual covered salary. SLEP members are required to contribute 7.50 percent of their annual covered salary. ECO members are required to contribute 7.50 percent of their annual covered salary. The member rate is established by state statute. The County is required to contribute at an actuarially determined rate. The employer rate for calendar year 2007 was 6.93 percent of payroll for SLEP member, 22.23 percent of payroll for ECO members and 10.28 percent for all other employees. The employer contribution requirements are established and may be amended by the IMRF Board of Trustees. IMRF's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis (overfunded liability amortized on open basis). The remaining amortization period at December 31, 2007 was 25 years for ECO members and all other employees and 5 years for SLEP members.

For December 1, 2007, the County's annual pension cost of \$38,871 for SLEP members, \$83,616 for ECO members and \$215,363 for all other members was equal to the County's required and actual contributions. The required contribution was determined as part of the December 31, 2005 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions included (a) 7.50 percent investment rate of return (net of administrative expenses), (b) projected salary increases of 4.00 percent a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4 percent to 10.0 percent per year depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3 percent annually. The actuarial value of IMRF assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a five-year period, with a 15 percent corridor. The assumptions used for the 2007 actuarial valuation were based on the 2002-2004 experience study.

* DIGEST OF CHANGES

Assumptions

The actuarial assumptions used to determine the actuarial accrued liability for 2007 are based on the 2002-2004 Experience Study. The principal changes were:

The 1994 Group Annuity Mortality implemented. For regular members, fewer normal and earlier retirements are expected to occur.

NOTE G - ACCOUNTING POLICIES RELATIVE TO MOTOR FUEL

The County receives allotments of motor fuel taxes from the State of Illinois. This money is restricted to specific programs approved by the State. Therefore, cash balances on hand are restricted for use in these approved projects.

UNION COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS - CONTINUED
NOVEMBER 30, 2007

NOTE H - LEGAL DEBT MARGIN

The County is subject to the Municipal Finance Law of Illinois, which limits the amount of net bonded debt the County may have outstanding to 5.75 percent of the assessed valuation.

At November 30, 2007 the statutory limit for the County was \$8,260,196 providing a remaining debt margin of \$5,280,196.

NOTE I - NOTES PAYABLE

The Union County Ambulance entered into a loan agreement with First National Bank on November 14, 2006 for the purchase of an ambulance. The amount of the loan was \$71,704 at an interest rate of 3.75 percent due on December 15, 2006. The following represents a summary of changes in notes payable for the year ended November 30, 2007.

Year Ending November 30,	Balance <u>December 1, 2006</u>	<u>Retirement</u>	Balance <u>November 30, 2007</u>
Note Payable	\$ 71,704	\$ 71,704	\$ -

NOTE J - LONG-TERM DEBT

Bonds Payable

Union County, Illinois issued General Obligation Self-Insurance Refunding Bonds, Series 2002 on May 14, 2002. These bonds were issued to refinance the County's portion of continuing costs of establishing a joint self-insurance program with other Illinois counties pursuant to the Southern Illinois Counties Insurance Trust. The refinancing consisted of refunding the Series 1993 and 1995 bonds. The interest on the General Obligation Self-Insurance Refunding Bonds, Series 2002 is payable, on June 1 and December 1 of each year commencing on June 1, 2002.

Union County, Illinois issued General Obligation Self-Insurance Bonds, Series 2006 on October 16, 2006. These bonds were issued to finance the County's portion of a "Recapitalization Project for Southern Illinois Counties Insurance Trust" in order to ensure the future financial viability of the Trust. The interest on the General Obligation Self-Insurance Bonds, Series 2006 is payable on June 1 and December 1 of each year commencing on June 1, 2007.

The interest rates on both Bonds, Series 2002 and Series 2006, vary and are outlined below. The Union Trust Corporation of Streator, Illinois, is the paying agent. The bonds are direct general obligations of Union County, Illinois, and contain a pledge of the County's full faith and credit for the payment of the principal and interest on the bonds. The bond payment schedules including interest rates are as follows:

UNION COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS - CONTINUED

NOVEMBER 30, 2007

NOTE J - LONG-TERM DEBT - CONTINUED

Series 2002

<u>Date</u>	<u>Interest Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Payments</u>
12/1/08	3.900	135,000	54,153	189,153
12/1/09	4.100	135,000	48,887	183,887
12/1/10	4.250	145,000	43,352	188,352
12/1/11	4.300	155,000	37,190	192,190
12/1/12	4.400	155,000	30,525	185,525
12/1/13	4.500	165,000	23,705	188,705
12/1/14	4.600	170,000	16,280	186,280
12/1/15	4.700	<u>180,000</u>	<u>8,460</u>	<u>188,460</u>
		<u>\$1,240,000</u>	<u>\$ 262,552</u>	<u>\$1,502,552</u>

Series 2006

<u>Date</u>	<u>Interest Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Payments</u>
12/1/08		-	82,670	82,670
12/1/09		-	82,670	82,670
12/1/10		-	82,670	82,670
12/1/11		-	82,670	82,670
12/1/12		-	82,670	82,670
12/1/13		-	82,670	82,670
12/1/14	4.000	100,000	82,670	182,670
12/1/15	4.050	105,000	78,670	183,670
12/1/16	4.100	280,000	74,418	354,418
12/1/17	4.200	300,000	62,938	362,938
12/1/18	4.250	305,000	50,338	355,338
12/1/19	5.750	315,000	37,374	352,374
12/1/20	5.750	<u>335,000</u>	<u>19,262</u>	<u>354,262</u>
		<u>\$1,740,000</u>	<u>\$ 901,690</u>	<u>\$2,641,690</u>

UNION COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS - CONTINUED

NOVEMBER 30, 2007

NOTE J – LONG-TERM DEBT - CONTINUED

Remaining Escrow Requirements Related to Refunded 1995 Bonds

<u>Date</u>	<u>Principal</u>	<u>Interest Rate</u>	<u>Interest</u>	<u>Escrow Requirements Related to Refunded 1995 Bonds</u>
6/1/08	-	-	27,076	27,076
12/1/08	<u>135,000</u>	Various	<u>27,076</u>	<u>162,076</u>
	<u>\$ 135,000</u>		<u>\$ 54,152</u>	<u>\$ 189,152</u>

Summary of Debt Transactions

The following is a summary of the debt transaction of Union County for the year ended November 30, 2007:

	<u>Series 2002 Bonds</u>
Balance, December 1, 2006	\$ 1,370,000
Principal paid	(130,000)
Additions	1,740,000
Debt retired	-
Balance, November 30, 2007	<u>\$ 2,980,000</u>

The annual cash flow requirement for the next five years of bond and interest is as follows:

<u>Fiscal Year Ending November 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2008	135,000	136,822	271,822
2009	135,000	131,557	266,557
2010	145,000	126,022	271,022
2011	155,000	119,860	274,860
2012	<u>155,000</u>	<u>113,195</u>	<u>268,195</u>
	<u>\$ 725,000</u>	<u>\$ 627,456</u>	<u>\$1,352,456</u>

UNION COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS - CONTINUED

NOVEMBER 30, 2007

NOTE K - RISK MANAGEMENT AND LITIGATION

The County is exposed to various risks of loss including, but not limited to, general liability, property casualty, workers compensation and public official liability. To limit exposure to these risks, Union County participates in the Southern Illinois Counties Insurance Trust. The Trust is setup to provide Johnson, Pulaski and Union Counties with basic insurance coverage. The trust is funded by insurance premiums from each of the participants along with bond proceeds issued by each county to provide the insurance reserves. Total bond proceeds for providing the initial reserve was \$4,500,000 with a self-insured retention of \$250,000. During 2006, the Trust's members approved a "Recapitalization Project for Southern Illinois Counties Insurance Trust." This project included the issuance of a total of \$4 million in bonds by the respective members in order to ensure the future financial viability of the Trust as well as a self-imposed assessment of \$200,000. The County's policy is to record any related expenditures in the year in which they are notified of a loss.

There are certain outstanding claims for which the ultimate liability, if any, cannot be determine at this time. County officials believe the claims should fall within the trust and insurance coverage's.

NOTE L - DEFICIT FUND BALANCE

As of November 30, 2007, the County General Fund had a deficit fund balance of \$(590,982).

NOTE M – EXPENDITURES IN EXCESS OF BUDGET

Excess of expenditures over appropriations in individual funds for the year ended November 30, 2007, are as follows:

<u>Fund</u>	<u>Expenditures</u>	<u>Budget</u>
County Unit Road District-MFT	841,459	822,500
County Highway	874,427	873,450

NOTE N – SUBSEQUENT EVENT

It was determined on September 7, 2008 that the \$100,000 due to the General fund from the General Assistance fund were not funds to be used by the General Assistance fund. Instead, the \$100,000 was determined to be the County's funds. Therefore, there is no need for the due to/from of \$100,000 and will be written off in FY08.

REQUIRED SUPPLEMENTARY INFORMATION

UNION COUNTY, ILLINOIS
BUDGETARY COMPARISON SCHEDULE - CASH BASIS
GENERAL FUND
NOVEMBER 30, 2007

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual	Positive (Negative)
Property and replacement taxes	\$ 573,000	\$ 573,000	\$ 314,929	\$ (258,071)
County share of Illinois income tax	700,000	700,000	707,486	7,486
County share of sales tax	520,000	520,000	515,861	(4,139)
County share of inheritance tax	5,000	5,000	-	(5,000)
Service fees, licenses and commissions	749,000	749,000	871,828	122,828
Interest income	14,500	14,500	16,209	1,709
Salary reimbursements	209,500	209,500	217,082	7,582
Other receipts and reimbursements	49,600	49,600	97,508	47,908
Total revenues	<u>2,820,600</u>	<u>2,820,600</u>	<u>2,740,903</u>	<u>(79,697)</u>
GENERAL GOVERNMENT				
Board of Commissioners				
Salaries	24,000	24,000	22,908	1,092
Financial Consultant	6,600	6,600	-	6,600
Travel and expense	1,000	1,000	196	804
Printing	1,000	1,000	1,315	(315)
Office supplies	100	100	-	100
	<u>32,700</u>	<u>32,700</u>	<u>24,419</u>	<u>8,281</u>
County Clerk				
Salary-County Clerk	49,000	49,000	49,000	-
Salary Deputies	59,432	59,432	58,333	1,099
Salary-part-time	2,000	2,000	2,175	(175)
Salary-overtime	1,200	1,200	528	672
Fees-vital statistics	225	225	187	38
Microfilm	2,500	2,500	3,722	(1,222)
Office supplies	3,000	3,000	2,739	261
Postage and box rent	2,000	2,000	1,827	173
Ledgers and binders	1,800	1,800	343	1,457
Association dues	250	250	182	68
Photocopy supplies	1,500	1,500	1,315	185
Equipment service contract	3,000	3,000	3,011	(11)
Equipment	-	-	43	(43)
Maintenance-equipment	2,900	2,900	1,745	1,155
Travel	500	500	200	300
Miscellaneous	500	500	-	500
	<u>129,807</u>	<u>129,807</u>	<u>125,350</u>	<u>4,457</u>
Collector and Treasurer				
Salary-Treasurer	49,000	49,000	49,000	-
Salary-Assistant Treasurer	31,947	31,947	31,947	-
Salary-Deputies	64,491	64,491	64,537	(46)
Equipment repair	250	250	104	146
Postage and envelopes	2,100	2,100	6,246	(4,146)
Office supplies	1,000	1,000	2,584	(1,584)
Publishing	2,000	2,000	1,603	397
Dues	260	260	260	-
Travel and expense	500	500	307	193
Equipment	2,500	2,500	3,195	(695)
	<u>154,048</u>	<u>154,048</u>	<u>159,783</u>	<u>(5,735)</u>
Subtotal general government carried forward	<u>316,555</u>	<u>316,555</u>	<u>309,552</u>	<u>7,003</u>

UNION COUNTY, ILLINOIS

BUDGETARY COMPARISON SCHEDULE - CASH BASIS - CONTINUED
GENERAL FUND

NOVEMBER 30, 2007

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		Positive (Negative)
General Government brought forward	\$ 316,555	\$ 316,555	\$ 309,552	\$ 7,003
Other expenditures and reimbursements				
County audit and budget preparation	23,000	23,000	27,078	(4,078)
Hotel/Motel administration	2,000	2,000	1,042	958
Computer service	68,760	68,760	68,038	722
Contingencies	100,000	87,838	54,042	33,796
IMRF repayment	100,000	100,000	100,000	-
Contra account for IMRF loan	-	-	(100,000)	100,000
Public service contracts	1,600	1,600	1,200	400
	<u>295,360</u>	<u>283,198</u>	<u>151,400</u>	<u>131,798</u>
Supervisor of Assessment				
Salary-Supervisor	49,000	49,000	49,667	(667)
Salary Deputies	56,270	56,270	57,289	(1,019)
Salary-Assistant Supervisor	31,947	44,109	37,921	6,188
Soil mapping	500	500	-	500
Travel	1,000	1,000	129	871
Postage	1,000	1,000	4,800	(3,800)
Publication of notices	2,000	2,000	11,081	(9,081)
Office supplies	1,200	1,200	2,375	(1,175)
Photocopy supplies	300	300	1,502	(1,202)
Equipment	1,000	1,000	617	383
Miscellaneous	300	300	-	300
	<u>144,517</u>	<u>156,679</u>	<u>165,381</u>	<u>(8,702)</u>
Elections				
Salaries	22,567	22,567	22,567	-
Postage	2,500	2,500	2,136	364
Publishing	7,000	7,000	7,063	(63)
Office supplies	65,400	65,400	65,400	-
Printing	500	500	500	-
Computer	12,000	12,000	12,000	-
Election polling places	1,500	1,500	1,302	198
Judge school	1,000	1,000	377	623
Judges pay, rent and mileage	28,000	28,000	28,337	(337)
	<u>140,467</u>	<u>140,467</u>	<u>139,682</u>	<u>785</u>
Total general government	\$ 896,899	\$ 896,899	\$ 766,015	\$ 130,884

UNION COUNTY, ILLINOIS

BUDGETARY COMPARISON SCHEDULE - CASH BASIS - CONTINUED
GENERAL FUND

NOVEMBER 30, 2007

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual	Positive (Negative)
PUBLIC SAFETY				
Sheriff's department				
Salary-Sheriff	\$ 51,185	\$ 51,185	\$ 51,185	\$ -
Salary-Deputies	225,063	225,063	216,650	8,413
Salary-Public Safety	1,500	1,500	1,500	-
Salary-Secretary	31,774	31,774	30,352	1,422
Salary-Custodian	25,428	25,428	25,547	(119)
Salary-Radio Operator	100,000	100,000	100,942	(942)
Salary-Holiday Buy Back	8,000	8,000	9,708	(1,708)
Salary-Custodian-part-time	800	800	520	280
Salary-overtime	23,000	23,000	21,655	1,345
Uniforms	3,000	3,000	2,875	125
New vehicle	26,000	26,000	24,300	1,700
Postage	900	900	925	(25)
Laundry service	2,300	2,300	1,956	344
Travel-transportation of prisoners	500	500	121	379
Sheriff dues	700	700	1,155	(455)
Food-prisoners	800	800	702	98
Office supplies	3,500	3,500	3,399	101
Gasoline	25,000	25,000	29,151	(4,151)
Repairs	14,000	14,000	18,599	(4,599)
Operating supplies	7,000	7,000	8,032	(1,032)
Operating impoundment lot	1,000	1,000	989	11
Computer	7,000	7,000	4,391	2,609
Photocopy supplies	1,000	1,000	970	30
Ledgers and binders	550	550	499	51
	<u>560,000</u>	<u>560,000</u>	<u>556,123</u>	<u>3,877</u>
County Coroner				
Salary-Coroner	11,910	11,910	11,910	-
Salary-Deputy	2,750	2,750	3,724	(974)
Telephone	1,000	1,000	715	285
Court Reporter	700	700	294	406
Dues	400	400	275	125
Training	750	750	-	750
Medical	6,175	6,175	17,043	(10,868)
Subtotal County Coroner				
carried forward	<u>23,685</u>	<u>23,685</u>	<u>33,961</u>	<u>(10,276)</u>

UNION COUNTY, ILLINOIS

BUDGETARY COMPARISON SCHEDULE - CASH BASIS - CONTINUED
GENERAL FUND

NOVEMBER 30, 2007

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
County Coroner brought forward	\$ 23,685	\$ 23,685	\$ 33,961	\$ (10,276)
Office supplies	300	300	431	(131)
Jurors	811	811	105	706
Equipment	300	300	-	300
	<u>25,096</u>	<u>25,096</u>	<u>34,497</u>	<u>(9,401)</u>
Courthouse and jail				
Maintenance-building	10,000	10,000	38,711	(28,711)
Building improvements	8,183	8,183	-	8,183
Housing prisoners	220,000	220,000	191,620	28,380
Juvenile detention	15,000	15,000	15,895	(895)
Telephone	40,000	40,000	43,608	(3,608)
Utilities	40,000	40,000	29,332	10,668
Laundry	100	100	-	100
	<u>333,283</u>	<u>333,283</u>	<u>319,166</u>	<u>14,117</u>
Emergency services and disaster operations				
Salaries	7,200	7,200	7,200	-
Salaries-secretary	500	500	460	40
Maintenance vehicle	600	600	492	108
Telephone	1,000	1,000	901	99
Utilities	2,000	2,000	2,281	(281)
Travel	1,200	1,200	1,258	(58)
Postage	100	100	93	7
Dues	45	45	45	-
Training	500	500	592	(92)
Public service contracts	650	650	650	-
Office supplies	200	200	111	89
Gas and oil	300	300	257	43
Miscellaneous	600	600	600	-
Equipment	4,000	4,000	4,000	-
	<u>18,895</u>	<u>18,895</u>	<u>18,940</u>	<u>(45)</u>
Total public safety	<u>\$ 937,274</u>	<u>\$ 937,274</u>	<u>\$ 928,726</u>	<u>\$ 8,548</u>
CORRECTIONS				
Probation				
Union County share of area wide expense	<u>\$ 94,596</u>	<u>\$ 94,596</u>	<u>\$ 101,000</u>	<u>\$ (6,404)</u>
Total corrections	<u>\$ 94,596</u>	<u>\$ 94,596</u>	<u>\$ 101,000</u>	<u>\$ (6,404)</u>

UNION COUNTY, ILLINOIS

BUDGETARY COMPARISON SCHEDULE - CASH BASIS - CONTINUED
GENERAL FUND

NOVEMBER 30, 2007

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual	Positive (Negative)
JUDICIARY AND LEGAL				
Circuit Clerk				
Salary-Circuit Clerk	\$ 49,000	\$ 49,000	\$ 49,000	\$ -
Salary-Assistant Circuit Clerk	30,601	30,601	-	30,601
Salary-Deputy Clerks	129,693	129,693	99,141	30,552
Salary-Part-Time	-	-	15,997	(15,997)
Travel	500	500	-	500
Equipment	500	500	485	15
Office and court supplies	3,500	3,500	3,980	(480)
Postage and box rent	6,000	6,000	6,000	-
Photocopy supplies	1,000	1,000	994	6
Miscellaneous	333	333	393	(60)
Dues-Circuit Clerk	350	350	300	50
	<u>221,477</u>	<u>221,477</u>	<u>176,290</u>	<u>45,187</u>
Court expense				
Postage	200	200	204	(4)
Legal services/court	116,800	116,800	130,500	(13,700)
Dues	400	400	200	200
Circuit court jurors	13,000	13,000	9,746	3,254
Office supplies	1,000	1,000	1,212	(212)
Maintenance contracts	1,200	1,200	1,140	60
Circuit court expense	1,000	1,000	1,189	(189)
Miscellaneous	500	500	526	(26)
Equipment	5,000	5,000	4,580	420
	<u>139,100</u>	<u>139,100</u>	<u>149,297</u>	<u>(10,197)</u>
States Attorney				
States Attorney salary	120,037	120,037	120,037	-
Secretary salary	49,646	49,646	47,178	2,468
Assistant States Attorney	54,590	54,590	54,590	-
Salary-part-time	2,700	2,700	1,456	1,244
Dues	700	700	1,123	(423)
Photocopy supplies	1,250	1,250	1,765	(515)
Office supplies	2,500	2,500	2,813	(313)
Appellate service	7,000	7,000	7,000	-
Travel	2,750	2,750	3,582	(832)
Postage	750	750	596	154
Miscellaneous	5,000	5,000	7,037	(2,037)
	<u>246,923</u>	<u>246,923</u>	<u>247,177</u>	<u>(254)</u>
Subtotal judiciary and legal carried forward	607,500	607,500	572,764	34,736

UNION COUNTY, ILLINOIS

BUDGETARY COMPARISON SCHEDULE - CASH BASIS - CONCLUDED
GENERAL FUND

NOVEMBER 30, 2007

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual	Positive (Negative)
Subtotal judiciary and legal carried forward	\$ 607,500	\$ 607,500	\$ 572,764	\$ 34,736
Judicial security				
Salary	55,000	55,000	62,515	(7,515)
Travel	100	100	2,445	(2,345)
Laundry services	200	200	331	(131)
Training	100	100	-	100
Uniforms	200	200	289	(89)
Equipment	300	300	254	46
	<u>55,900</u>	<u>55,900</u>	<u>65,834</u>	<u>(9,934)</u>
Total judiciary and legal	<u>\$ 663,400</u>	<u>\$ 663,400</u>	<u>\$ 638,598</u>	<u>\$ 24,802</u>
HEALTH AND WELFARE				
Health insurance	<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>\$ 1,907,903</u>	<u>\$ (1,707,903)</u>
Total health and welfare	<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>\$ 1,907,903</u>	<u>\$ (1,707,903)</u>
OTHER				
Superintendent of Education				
County's share of office	<u>\$ 54,000</u>	<u>\$ 54,000</u>	<u>\$ 54,160</u>	<u>\$ (160)</u>
County portion of other programs				
SIEG agent	39,000	39,000	45,102	(6,102)
Merit board	500	500	700	(200)
Other	-	-	46,704	(46,704)
	<u>39,500</u>	<u>39,500</u>	<u>92,506</u>	<u>(53,006)</u>
Total other	<u>\$ 93,500</u>	<u>\$ 93,500</u>	<u>\$ 146,666</u>	<u>\$ (53,166)</u>
Total expenditures	<u>\$ 2,885,669</u>	<u>\$ 2,885,669</u>	<u>\$ 4,488,908</u>	<u>\$ (1,603,239)</u>
Excess (Deficiency) of revenues over expenditures	<u>(65,069)</u>	<u>(65,069)</u>	<u>(1,748,005)</u>	<u>(1,682,936)</u>
Other financing sources (uses):				
Proceeds form self-insurance bonds			1,700,000	1,700,000
Operating transfers out	<u>(37,458)</u>	<u>(37,458)</u>	<u>(35,224)</u>	<u>2,234</u>
Total other financing sources	<u>(37,458)</u>	<u>(37,458)</u>	<u>1,664,776</u>	<u>1,702,234</u>
Excess (Deficiency) of revenues and other financing sources over expenditures	<u>(102,527)</u>	<u>(102,527)</u>	<u>(83,229)</u>	<u>19,298</u>
Fund balance, beginning of year	<u>(507,753)</u>	<u>(507,753)</u>	<u>(507,753)</u>	<u>-</u>
Fund balance, end of year	<u>\$ (610,280)</u>	<u>\$ (610,280)</u>	<u>\$ (590,982)</u>	<u>\$ 19,298</u>

UNION COUNTY, ILLINOIS

BUDGETARY COMPARISON SCHEDULE - CASH BASIS
MAJOR SPECIAL REVENUE FUNDS

NOVEMBER 30, 2007

	Liability Insurance				County Unit Road District-MFT			
	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final			Original	Final		
Property and replacement taxes	\$ 264,698	\$ 264,698	\$ 54,429	\$ (210,269)	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenue	-	-	-	-	10,000	10,000	50,000	40,000
Interest income	1,000	1,000	2,444	1,444	3,000	3,000	3,001	1
Motor fuel tax allotments	-	-	-	-	620,000	620,000	586,228	(33,772)
Other receipts and reimbursements	5,000	5,000	513	(4,487)	75,000	75,000	8,776	(66,224)
Total revenues	270,698	270,698	57,386	(213,312)	708,000	708,000	648,005	(59,995)
Highways and streets	-	-	-	-	822,500	822,500	841,459	(18,959)
Other expenditures and reimbursements	301,000	301,000	152,707	148,293	-	-	-	-
Total expenditures	301,000	301,000	152,707	148,293	822,500	822,500	841,459	(18,959)
Excess of revenues over expenditures	(30,302)	(30,302)	(95,321)	(65,019)	(114,500)	(114,500)	(193,454)	(78,954)
Other financing sources (uses):	-	-	-	-	35,000	35,000	-	(35,000)
Transfers in	-	-	(9,802)	(9,802)	-	-	-	-
Transfers out	-	-	(9,802)	(9,802)	35,000	35,000	-	(35,000)
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Net change in fund balances	(30,302)	(30,302)	(105,123)	(74,821)	(79,500)	(79,500)	(193,454)	(113,954)
Fund balance, beginning of year	782,944	782,944	782,944	-	265,896	265,896	265,896	-
Fund balance, end of year	\$ 752,642	\$ 752,642	\$ 677,821	\$ (74,821)	\$ 186,396	\$ 186,396	\$ 72,442	\$ (113,954)

UNION COUNTY, ILLINOIS

BUDGETARY COMPARISON SCHEDULE - CASH BASIS
MAJOR SPECIAL REVENUE FUNDS - CONTINUED

NOVEMBER 30, 2007

	County Motor Fuel Tax				County Highway			
	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final			Original	Final		
Property and replacement taxes	\$ -	\$ -	\$ -	\$ -	\$ 101,850	\$ 101,850	\$ 26,457	\$ (75,393)
Service fees, fines, licenses and commissions	-	-	-	-	140,000	140,000	155,972	15,972
Interest income	10,000	10,000	9,137	(863)	1,000	1,000	1,355	355
Motor fuel tax allotments	573,526	573,526	440,730	(132,796)	-	-	-	-
Equipment rental	-	-	-	-	500,000	500,000	563,775	63,775
Other receipts and reimbursements	96,104	96,104	107,271	11,167	50,000	50,000	1,752	(48,248)
Total revenues	679,630	679,630	557,138	(122,492)	792,850	792,850	749,311	(43,539)
Highways and streets	924,707	924,707	709,435	215,272	873,450	873,450	874,427	(977)
Total expenditures	924,707	924,707	709,435	215,272	873,450	873,450	874,427	(977)
Excess of revenues over expenditures	(245,077)	(245,077)	(152,297)	92,780	(80,600)	(80,600)	(125,116)	(44,516)
Other financing sources (uses):								
Transfers in	15,000	15,000	-	(15,000)	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	15,000	15,000	-	(15,000)	-	-	-	-
Net change in fund balances	(230,077)	(230,077)	(152,297)	77,780	(80,600)	(80,600)	(125,116)	(44,516)
Fund balance, beginning of year	514,717	514,717	514,717	-	150,992	150,992	150,992	-
Fund balance, end of year	284,640	284,640	362,420	77,780	70,392	70,392	25,876	(44,516)

OTHER SUPPLEMENTARY INFORMATION

UNION COUNTY, ILLINOIS
COMBINING BALANCE SHEET - CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
NOVEMBER 30, 2007

	Special Revenue Funds								Total Nonmajor Governmental Funds
	Other General Government	Other Highways and Streets	Public Safety and Judiciary	Health and Welfare	Other	Grant Fund	Revolving Loan Fund	Debt Service Fund	
Assets:									
Cash and cash equivalents	\$ 29,743	\$ 227,577	\$ 346,601	\$ 18,956	\$ 119,849	\$ 4,688	\$ 86,927	\$ 5,336	\$ 839,677
Loans receivable	-	-	-	-	-	-	136,112	-	136,112
Due from other funds	-	-	-	100,000	70,000	-	-	-	170,000
Total Assets	\$ 29,743	\$ 227,577	\$ 346,601	\$ 118,956	\$ 189,849	\$ 4,688	\$ 223,039	\$ 5,336	\$ 1,145,789
Fund Balances									
Reserved	-	-	-	-	-	4,688	223,039	5,336	233,063
Unreserved, undesignated	29,743	227,577	346,601	118,956	189,849	-	-	-	912,726
Total Fund Balances	29,743	227,577	346,601	118,956	189,849	4,688	223,039	5,336	1,145,789
Total Liabilities and Fund Balances	\$ 29,743	\$ 227,577	\$ 346,601	\$ 118,956	\$ 189,849	\$ 4,688	\$ 223,039	\$ 5,336	\$ 1,145,789

UNION COUNTY, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2007

	Special Revenue							Total
	Other General Government	Other Highways and Streets	Public Safety and Judiciary	Health and Welfare	Other	Grant Fund	Revolving Loan Fund	
Revenues:								
Public safety tax	\$ -	\$ -	\$ 219,030	\$ -	\$ -	\$ -	\$ -	\$ 219,030
Property and replacement taxes	-	93,744	-	16,584	79,856	-	-	249,288
Fees and fines	39,129	-	198,784	-	110,608	-	-	348,521
Interest income	442	6,085	4,639	620	5,535	121	8,216	31,063
Intergovernmental revenue	-	207,121	-	-	-	-	-	207,121
Grants and entitlements	-	-	-	-	-	10,000	-	10,000
Other receipts and reimbursements	21,922	96	25,650	24,900	206,578	-	-	279,146
Total Revenues	61,493	307,046	448,103	42,104	402,577	10,121	8,216	1,344,169
Expenditures:								
Administrative	-	-	-	11,496	-	-	7,230	19,476
Salaries and labor	2,083	108,308	257,059	30,000	12,372	-	-	409,822
Fringe benefits	-	4,723	15,786	-	-	-	-	20,509
Materials and supplies	867	-	31,211	14,802	-	-	-	46,880
Construction and maintenance	-	403,099	-	-	-	-	-	403,099
Public health	-	-	-	822	-	-	-	822
Equipment purchases	1,029	-	78,150	-	2,705	-	-	81,884
Other expenditures and reimbursements	68,887	10,774	7,254	280	113,357	26,676	-	486,793
General assistance health care payments	-	-	-	11,944	-	-	-	11,944
Retirement and social security	-	-	-	4,578	620,917	-	-	625,495
Total Expenditures	72,866	526,904	389,460	73,922	749,351	26,676	7,230	2,106,724
Excess (Deficiency) of Revenues Over Expenditures	(11,373)	(219,858)	58,643	(31,818)	(346,774)	(16,555)	986	(762,555)
Other Financing Sources (Uses):								
Transfers in	-	-	-	-	10,500	-	-	20,302
Transfers out	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	10,500	-	-	20,302
Net change in fund balances	(11,373)	(219,858)	58,643	(31,818)	(336,274)	(16,555)	986	(742,253)
Fund balances - beginning	41,116	447,435	287,958	150,774	526,123	21,243	222,053	1,888,042
Fund balances - ending	\$ 29,743	\$ 227,577	\$ 346,601	\$ 118,956	\$ 189,849	\$ 4,688	\$ 223,039	\$ 1,145,789

UNION COUNTY, ILLINOIS

COMBINING BALANCE SHEET - CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS - OTHER GENERAL GOVERNMENT

NOVEMBER 30, 2007

	Automation Fee- Treasurer	Automation Fee- County Clerk	GIS Fund	Totals
Assets				
Cash and cash equivalents	\$ 9,358	\$ 13,976	\$ 6,409	\$ 29,743
Total assets	9,358	13,976	6,409	29,743
Fund balance				
Unreserved	9,358	13,976	6,409	29,743
Total fund balance	\$ 9,358	\$ 13,976	\$ 6,409	\$ 29,743

UNION COUNTY, ILLINOIS

BALANCE SHEET - CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS - OTHER HIGHWAYS AND STREETS

NOVEMBER 30, 2007

	Hard Road	County Bridge	Federal Aid Matching	County Unit Road District	County Unit Road District-Bridge	Township Bridge	Totals
Assets							
Cash and cash equivalents	\$ 16,981	\$ 11,891	\$ 155,536	\$ 12,663	\$ 5,847	\$ 24,659	\$ 227,577
Total assets	16,981	11,891	155,536	12,663	5,847	24,659	227,577
Fund balance							
Unreserved	16,981	11,891	155,536	12,663	5,847	24,659	227,577
Total fund balance	\$ 16,981	\$ 11,891	\$ 155,536	\$ 12,663	\$ 5,847	\$ 24,659	\$ 227,577

UNION COUNTY, ILLINOIS

BALANCE SHEET - CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS - PUBLIC SAFETY AND JUDICIARY

NOVEMBER 30, 2007

	Public Safety	Law Enforcement Drug Fund	Court Automation Fee	Law Library	State's Attorney Drug Fund	Court Document Storage	Sheriff DUI Fund	Totals
Assets								
Cash and cash equivalents	\$ 68,748	\$ 12,135	\$ 105,330	\$ 24,776	\$ 8,661	\$ 119,374	\$ 7,577	\$ 346,601
Total assets	68,748	12,135	105,330	24,776	8,661	119,374	7,577	346,601
Fund balance								
Unreserved	68,748	12,135	105,330	24,776	8,661	119,374	7,577	346,601
Total fund balance	\$ 68,748	\$ 12,135	\$ 105,330	\$ 24,776	\$ 8,661	\$ 119,374	\$ 7,577	\$ 346,601

UNION COUNTY, ILLINOIS

BALANCE SHEET - CASH BASIS NONMAJOR GOVERNMENTAL FUNDS - HEALTH AND WELFARE

NOVEMBER 30, 2007

	Southern Seven Health Fund	General Assistance	Glakin Tuberculosis	Arrestee Medical Cost Fund	Totals
Assets					
Cash and cash equivalents	\$ 3,944	\$ 12,123	\$ 1,860	\$ 1,029	\$ 18,956
Due from other funds	-	100,000	-	-	100,000
Total assets	<u>3,944</u>	<u>112,123</u>	<u>1,860</u>	<u>1,029</u>	<u>118,956</u>
Fund balance					
Unreserved	<u>3,944</u>	<u>112,123</u>	<u>1,860</u>	<u>1,029</u>	<u>118,956</u>
Total fund balance	<u>\$ 3,944</u>	<u>\$ 112,123</u>	<u>\$ 1,860</u>	<u>\$ 1,029</u>	<u>118,956</u>

UNION COUNTY, ILLINOIS

BALANCE SHEET - CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS - OTHER

NOVEMBER 30, 2007

	Illinois Municipal Retirement	Cooperative Extension Fund	County Tourism	Indemnity Fund	Hotel/ Motel Tax	Cemetery Fund	Totals
Assets							
Cash and cash equivalents	\$ 30,603	\$ 8	\$ 42,766	\$ 22,362	\$ 23,244	\$ 866	\$ 119,849
Due from other funds	<u>70,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>70,000</u>
Total assets	<u>100,603</u>	<u>8</u>	<u>42,766</u>	<u>22,362</u>	<u>23,244</u>	<u>866</u>	<u>189,849</u>
Fund balance							
Unreserved	<u>100,603</u>	<u>8</u>	<u>42,766</u>	<u>22,362</u>	<u>23,244</u>	<u>866</u>	<u>189,849</u>
Total fund balance	<u>\$ 100,603</u>	<u>\$ 8</u>	<u>\$ 42,766</u>	<u>\$ 22,362</u>	<u>\$ 23,244</u>	<u>\$ 866</u>	<u>\$ 189,849</u>

UNION COUNTY, ILLINOIS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CASH BASIS NONMAJOR GOVERNMENTAL FUNDS - OTHER GENERAL GOVERNMENT

NOVEMBER 30, 2007

	Automation Fee- Treasurer	Automation Fee- County Clerk	GIS Fund	Totals
Revenue received				
Fees and fines	\$ 2,985	\$ -	\$ 36,144	\$ 39,129
Interest income	192	250	-	442
Other receipts and reimbursements	-	21,922	-	21,922
Total revenues received	3,177	22,172	36,144	61,493
Expenditures				
Equipment purchases	-	1,029	-	1,029
Salaries and labor	2,083	-	-	2,083
Materials and supplies	-	867	-	867
Other expenditures and reimbursements	515	24,617	43,755	68,887
Total expenditures	2,598	26,513	43,755	72,866
Excess (Deficiency) of revenue received over expenditures disbursed	579	(4,341)	(7,611)	(11,373)
Fund balance, December 1, 2006	8,779	18,317	14,020	41,116
Fund balance, November 30, 2007	\$ 9,358	\$ 13,976	\$ 6,409	\$ 29,743

UNION COUNTY, ILLINOIS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CASH BASIS NONMAJOR GOVERNMENTAL FUNDS - OTHER HIGHWAYS AND STREETS

NOVEMBER 30, 2007

	Hard Road	County Bridge	Federal Aid Matching	County Unit Road District	County Unit Road District-Bridge	Township Bridge	Totals
Revenue received							
Property and replacement tax	\$ 12,840	\$ 12,840	\$ 12,839	\$ 51,059	\$ 4,166	\$ -	\$ 93,744
Interest income	255	1,222	2,243	604	665	1,096	6,085
Intergovernmental revenue	-	-	80,000	-	-	127,121	207,121
Other receipts and reimbursements	-	-	-	-	96	-	96
Total revenues received	<u>13,095</u>	<u>14,062</u>	<u>95,082</u>	<u>51,663</u>	<u>4,927</u>	<u>128,217</u>	<u>307,046</u>
Expenditures							
Salaries and labor	14,838	27,306	-	46,152	20,012	-	108,308
Fringe benefits	1,148	662	-	-	2,913	-	4,723
Construction and maintenance	31,561	43,437	56,670	106,958	18,772	145,701	403,099
Other expenditures and reimbursements	-	-	-	10,774	-	-	10,774
Total expenditures	<u>47,547</u>	<u>71,405</u>	<u>56,670</u>	<u>163,884</u>	<u>41,697</u>	<u>145,701</u>	<u>526,904</u>
Excess (Deficiency) of revenue received over expenditures disbursed	(34,452)	(57,343)	38,412	(112,221)	(36,770)	(17,484)	(219,858)
Fund balance, December 1, 2006	<u>51,433</u>	<u>69,234</u>	<u>117,124</u>	<u>124,884</u>	<u>42,617</u>	<u>42,143</u>	<u>447,435</u>
Fund balance, November 30, 2007	<u>\$ 16,981</u>	<u>\$ 11,891</u>	<u>\$155,536</u>	<u>\$ 12,663</u>	<u>\$ 5,847</u>	<u>\$ 24,659</u>	<u>\$ 227,577</u>

UNION COUNTY, ILLINOIS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CASH BASIS NONMAJOR GOVERNMENTAL FUNDS - PUBLIC SAFETY AND JUDICIARY

NOVEMBER 30, 2007

	Public Safety	Law Enforcement Drug Fund	Court Automation Fee	Law Library	State's Attorney Drug Fund	Court Document Storage	Sheriffs DUI Fund	Totals
Revenue received								
Public safety tax	\$ 219,030	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 219,030
Fees and fines	-	-	91,058	13,480	-	81,406	12,840	198,784
Interest income	956	-	1,556	319	94	1,601	113	4,639
Other receipts and reimbursements	-	11,251	-	62	6,512	-	7,825	25,650
Total revenues received	<u>219,986</u>	<u>11,251</u>	<u>92,614</u>	<u>13,861</u>	<u>6,606</u>	<u>83,007</u>	<u>20,778</u>	<u>448,103</u>
Expenditures								
Salaries and labor	177,898	-	31,947	-	-	47,214	-	257,059
Fringe benefits	15,786	-	-	-	-	-	-	15,786
Equipment purchases	17,245	-	12,589	-	6,248	23,883	18,185	78,150
Materials and supplies	-	1,057	15,928	14,226	-	-	-	31,211
Other expenditures and reimbursements	4,478	2,318	458	-	-	-	-	7,254
Total expenditures	<u>215,407</u>	<u>3,375</u>	<u>60,922</u>	<u>14,226</u>	<u>6,248</u>	<u>71,097</u>	<u>18,185</u>	<u>389,460</u>
Excess (Deficiency) of revenue received over expenditures disbursed	4,579	7,876	31,692	(365)	358	11,910	2,593	58,643
Fund balance, December 1, 2006	<u>64,169</u>	<u>4,259</u>	<u>73,638</u>	<u>25,141</u>	<u>8,303</u>	<u>107,464</u>	<u>4,984</u>	<u>287,958</u>
Fund balance, November 30, 2007	<u>\$ 68,748</u>	<u>\$ 12,135</u>	<u>\$105,330</u>	<u>\$ 24,776</u>	<u>\$ 8,661</u>	<u>\$ 119,374</u>	<u>\$ 7,577</u>	<u>\$ 346,601</u>

UNION COUNTY, ILLINOIS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CASH BASIS NONMAJOR GOVERNMENTAL FUNDS - HEALTH AND WELFARE

NOVEMBER 30, 2007

	Southern Seven Health Fund	General Assistance	Glakin Tuberculosis	Arrestee Medical Cost Fund	Totals
Revenue received					
Property and replacement tax	\$ 13,595	\$ 356	\$ 2,633	\$ -	\$ 16,584
Interest income	97	413	40	70	620
Other receipts and reimbursements	-	20,000	-	4,900	24,900
Total revenues received	<u>13,692</u>	<u>20,769</u>	<u>2,673</u>	<u>4,970</u>	<u>42,104</u>
Expenditures					
Administration	-	11,496	-	-	11,496
Salaries and labor	-	30,000	-	-	30,000
Retirement and social security	-	4,578	-	-	4,578
Materials and supplies	14,701	101	-	-	14,802
Public health	-	-	822	-	822
Miscellaneous	-	280	-	-	280
General assistance/health care payments	-	-	-	11,944	11,944
Total expenditures	<u>14,701</u>	<u>46,455</u>	<u>822</u>	<u>11,944</u>	<u>73,922</u>
Excess (Deficiency) of revenue received over expenditures disbursed	(1,009)	(25,686)	1,851	(6,974)	(31,818)
Fund balance, December 1, 2006	<u>4,953</u>	<u>137,809</u>	<u>9</u>	<u>8,003</u>	<u>150,774</u>
Fund balance, November 30, 2007	<u>\$ 3,944</u>	<u>\$ 112,123</u>	<u>\$ 1,860</u>	<u>\$ 1,029</u>	<u>\$ 118,956</u>

UNION COUNTY, ILLINOIS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CASH BASIS NONMAJOR GOVERNMENTAL FUNDS - OTHER

NOVEMBER 30, 2007

	Illinois Municipal Retirement	Cooperative Extension Fund	County Tourism	Indemnity Fund	Hotel/ Motel Tax	Cemetery Fund	Totals
Revenue received							
Property and replacement taxes	\$ 77,671	\$ 2,185	\$ -	\$ -	\$ -	\$ -	\$ 79,856
Fees and fines	-	-	27,469	5,700	77,439	-	110,608
Interest income	4,102	123	651	373	271	15	5,535
Other receipts and reimbursements	204,578	-	2,000	-	-	-	206,578
Total revenues received	<u>286,351</u>	<u>2,308</u>	<u>30,120</u>	<u>6,073</u>	<u>77,710</u>	<u>15</u>	<u>402,577</u>
Expenditures							
Equipment purchases	-	-	-	-	-	2,705	2,705
Salaries and labor	4,652	-	-	-	-	7,720	12,372
Retirement and social security	620,917	-	-	-	-	-	620,917
Other expenditures and reimbursements	189	2,353	30,769	-	80,046	-	113,357
Total expenditures	<u>625,758</u>	<u>2,353</u>	<u>30,769</u>	<u>-</u>	<u>80,046</u>	<u>10,425</u>	<u>749,351</u>
Excess (Deficiency) of revenue received over expenditures disbursed	(339,407)	(45)	(649)	6,073	(2,336)	(10,410)	(346,774)
Other financing sources (uses):							
Transfers in	-	-	-	-	-	10,500	10,500
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,500</u>	<u>10,500</u>
Net change in fund balances	(339,407)	(45)	(649)	6,073	(2,336)	90	(336,274)
Fund balance, December 1, 2006	<u>440,010</u>	<u>53</u>	<u>43,415</u>	<u>16,289</u>	<u>25,580</u>	<u>776</u>	<u>526,123</u>
Fund balance, November 30, 2007	<u>\$100,603</u>	<u>\$ 8</u>	<u>\$ 42,766</u>	<u>\$ 22,362</u>	<u>\$ 23,244</u>	<u>\$ 866</u>	<u>\$ 189,849</u>

IMRF TREND INFORMATION

UNION COUNTY, ILLINOIS

IMRF REQUIRED SUPPLEMENTAL INFORMATION
ELECTED COUNTY OFFICIALS

TREND INFORMATION

<u>Acturial Valuation Date</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
12/31/07	83,616	100%	\$ -
12/31/06	111,713	100%	-
12/31/05	102,004	100%	-
12/31/04	93,221	100%	-
12/31/03	101,159	100%	-
12/31/02	92,845	100%	-
12/31/01	120,268	100%	-
12/31/00	107,663	100%	-
12/31/99	126,371	100%	-
12/31/98	33,069	100%	-

SCHEDULE OF FUNDING PROGRESS

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets (a)</u>	<u>Actuarial Accrued Liability (AAL) Entry Age (b)</u>	<u>Unfunded AAL (UAAL) (b-a)</u>	<u>Funded Ratio (a/b)</u>	<u>Covered Payroll (c)</u>	<u>UAAL as a Percentage of Covered Payroll ((b-a)/c)</u>
12/31/07	1,562,816	1,628,478	65,662	95.97%	376,141	17.46%
12/31/06	1,642,774	1,366,115	(276,659)	120.25%	338,114	0.00%
12/31/05	1,507,027	1,765,859	258,832	85.34%	348,970	74.17%
12/31/04	1,217,937	1,829,340	611,403	66.58%	301,297	202.92%
12/31/03	1,162,042	1,824,790	662,748	63.68%	349,427	189.67%
12/31/02	1,093,531	1,835,208	741,677	59.59%	343,617	215.84%
12/31/01	1,066,533	1,712,385	645,852	62.28%	333,799	193.49%
12/31/00	1,059,185	1,582,462	523,277	66.93%	309,733	168.94%
12/31/99	876,942	1,566,570	689,628	55.98%	300,171	229.75%
12/31/98	704,455	1,261,781	557,326	55.83%	165,346	337.07%

UNION COUNTY, ILLINOIS

IMRF REQUIRED SUPPLEMENTAL INFORMATION
SHERIFF'S LAW ENFORCEMENT PERSONNEL (SLEP)

TREND INFORMATION

<u>Actuarial Valuation Date</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
12/31/07	38,871	100%	\$ -
12/31/06	78,247	100%	-
12/31/05	67,584	100%	-
12/31/04	64,051	100%	-
12/31/03	29,408	100%	-
12/31/02	30,722	100%	-
12/31/01	24,431	100%	-
12/31/00	18,395	100%	-
12/31/99	3,417	100%	-
12/31/98	26,328	100%	-

SCHEDULE OF FUNDING PROGRESS

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets (a)</u>	<u>Actuarial Accrued Liability (AAL) Entry Age (b)</u>	<u>Unfunded AAL (UAAL) (b-a)</u>	<u>Funded Ratio (a/b)</u>	<u>Covered Payroll (c)</u>	<u>UAAL as a Percentage of Covered Payroll ((b-a)/c)</u>
12/31/07	2,366,028	2,345,964	(20,064)	100.86%	560,909	0.00%
12/31/06	2,347,612	2,129,927	(217,685)	110.22%	588,763	0.00%
12/31/05	2,136,963	2,045,499	(91,464)	104.47%	513,166	0.00%
12/31/04	1,964,550	1,942,270	(22,280)	101.15%	450,428	0.00%
12/31/03	1,770,403	1,751,479	(18,924)	101.08%	453,131	0.00%
12/31/02	1,680,122	1,721,449	41,327	97.60%	491,551	8.41%
12/31/01	1,730,574	1,464,867	(265,707)	118.14%	458,372	0.00%
12/31/00	1,488,974	1,222,804	(266,170)	121.77%	421,901	0.00%
12/31/99	1,273,428	1,012,421	(261,007)	125.78%	375,607	0.00%
12/31/98	1,041,395	791,735	(249,660)	131.53%	372,919	0.00%

UNION COUNTY, ILLINOIS

IMRF REQUIRED SUPPLEMENTAL INFORMATION
ALL OTHER IMRF MEMBERS

TREND INFORMATION

<u>Acturial Valuation Date</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
12/31/07	215,363	100%	\$ -
12/31/06	209,724	100%	-
12/31/05	191,895	100%	-
12/31/04	183,459	100%	-
12/31/03	143,116	100%	-
12/31/02	186,729	100%	-
12/31/01	190,860	100%	-
12/31/00	204,010	100%	-
12/31/99	204,873	100%	-
12/31/98	193,010	100%	-

SCHEDULE OF FUNDING PROGRESS

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets (a)</u>	<u>Actuarial Accrued Liability (AAL) Entry Age (b)</u>	<u>Unfunded AAL (UAAL) (b-a)</u>	<u>Funded Ratio (a/b)</u>	<u>Covered Payroll (c)</u>	<u>UAAL as a Percentage of Covered Payroll ((b-a)/c)</u>
12/31/07	6,202,015	6,534,826	332,811	94.91%	2,094,967	15.89%
12/31/06	5,845,624	6,309,255	463,631	92.65%	1,980,401	23.41%
12/31/05	5,535,035	6,155,533	620,498	89.92%	1,960,113	31.66%
12/31/04	5,255,058	5,933,678	678,620	88.56%	2,033,912	33.37%
12/31/03	5,220,666	5,598,375	377,709	93.25%	1,880,629	20.08%
12/31/02	5,342,025	5,454,071	112,046	97.95%	1,891,886	5.92%
12/31/01	5,301,771	5,135,716	(166,055)	103.23%	1,797,180	0.00%
12/31/00	4,790,799	4,820,381	29,582	99.39%	1,742,183	1.70%
12/31/99	3,934,883	4,294,815	359,932	91.62%	1,653,540	21.77%
12/31/98	3,039,595	3,792,041	752,446	80.16%	1,644,040	45.77%

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